PPT-6-B (11-98)

Application Required by NJ Motor Fuel Tax Law

STATE OF NEW JERSEY DIVISION OF TAXATION PETROLEUM PRODUCTS GROSS RECEIPTS TAX PO BOX 189

TRENTON, NEW JERSEY 08695-0189

APPLICATION FOR DIRECT PAYMENT PERMIT

General Information

A Direct Payment Permit, Form PPT-6, is evidence that the buyer designated thereon is authorized to issue a Direct Payment Certificate, Form PPT-6A, in certain cases, in lieu of payment of the Petroleum Products Gross Receipts Tax at the time of purchase, and subsequently to file reports and remit the tax directly to the Director.

When the purchaser who has issued the Direct Payment Certificate in turn makes a sale of petroleum products delivered to a location in New Jersey and sells to a buyer which is not a distributor or the holder of a Direct Payment Permit, the consideration from such sale results in gross receipts subject to tax unless the sale otherwise qualifies for exemption, exclusion, or deduction. Such seller must report and remit the tax to the Director.

Taxpayers who could qualify for the Direct Payment Authority include (a) those selling No. 2 fuel for residential heating purposes, (b) those selling propane for residential heating purposes, and (c) blenders of petroleum products where the final product is a petroleum product.

1. FID # -	OR Soc. Sec. # of O	wner	
2. Name	DRPORATED - give Corp. Name; IF NOT - give Last n	ame, First Name, MI of Owner(s))	
4. Business Location: Street City Zip Code (Give 9-digit Zip)	5. Mailing Name State Street	State (Give 9-digit Zip)	
 6. Beginning date for this business in New Jersey 7. Type of Ownership (check one): ☐ NJ Corporation ☐ Sole Proprietor ☐ Other - explain 	Month / Day / Year ☐ Partnership ☐ Out-of-State		
Telephone Numbers: Contact Person Daytime: () -	Ext Evening:		
9. IF A CORPORATION, complete the following:		ate of Incorporation	
10. Provide the following information for ALL owner	,	ers. (If more space is needed, attach rider).	
NAME (Last Name, First, M.I.)	SOCIAL SECURITY NUMBER TITLE	HOME ADDRESS (Street, City, Zip)	% OWNED

11.	List parent company, wholly owned subsidiaries, and/or any affiliates							
12.	Give name, title, and address of agent in New Jersey or registered New Jersey agent on whom service may be made.							
13.	List all suppliers of petroleum products.							
	Is applicant registered with the Division of Taxation for any other New Je	-	☐ Yes	□No				
15.	Type of business activity (check one): ☐ Number 2 heating oil dealer (companies in the business of selling No. 2 heating oil for residential use) ☐ Propane dealer (companies in the business of selling propane for residential use) ☐ Blenders (companies in the business of acquiring petroleum products, blending them, and later selling the blended petroleum product) ☐ Other (please explain)							
16.	5. Describe in detail your business operation and reason why you would qualify for a Direct Payment Permit							
17.	. If a blender, describe types of petroleum products to be blended and the percentage of the final product which is a petroleum product							
18.	8. The undersigned applicant states, (under penalty of perjury), that all the information contained in this application is true and accurate in every particu							
	Name of Applicant	Signature of Owner, Partner or Officer						
		Title		Date				
	The information submitted will assist this of The Division of Taxation reserves the right to condu							
FOR DIVISION USE ONLY								
	Permit No	Investigation initiated	d					
	Effective Date		ted					
	Approved							
Recommendations:								